

ORIGINAL

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

v.

DANIELLE SIEGEL,
a/k/a "Danielle Cohen,"

Defendant.

SEALED INDICTMENT

23 Cr.

23 CRIM 207

Overview

The Federal Government's Response to the COVID-19 Pandemic

1. On or about January 31, 2020, the Secretary of the Department of Health and Human Services ("HHS") declared a national public health emergency under 42 U.S.C. § 247d in response to COVID-19. On or about March 13, 2020, the President issued a proclamation declaring that the COVID-19 outbreak in the United States constituted a national emergency. Since then, COVID-19 has killed over one million Americans.

2. As part of its response to the COVID-19 pandemic, the federal government provided funding to certain pharmaceutical and biotechnology companies for the purpose of developing a COVID-19 vaccine. In or about December 2020, the Food and Drug Administration ("FDA") began approving vaccines for emergency use. That month, the FDA approved vaccines developed by Pfizer-BioNTech ("Pfizer") and Moderna for emergency use. Soon thereafter, in or about February 2021, the FDA approved a vaccine developed by Janssen ("J&J") for the same purpose.

3. To ensure that each American could receive a COVID-19 vaccine, the federal government purchased vaccine doses from Pfizer, Moderna, and J&J. The Centers for Disease Control and Prevention ("CDC"), a division within HHS, prepared for widespread administration

and distribution of the vaccines through eligible healthcare providers.

4. In order to administer COVID-19 vaccines, eligible providers were required to enter into a provider agreement with the CDC (the “Provider Agreement”). Under the Provider Agreement, all COVID-19 vaccination providers were required to provide “a completed COVID-19 vaccination record card to every COVID-19 [v]accine recipient, the adult caregiver accompanying the recipient, or other legal representative.” These COVID-19 vaccination record cards contained the CDC and HHS logos and listed the name and date of birth of the individual receiving the vaccine, the name of the manufacturer of the vaccine administered, the lot number of the vaccine dose, and the date when and location where each dose was administered.

5. Within 24 hours of administering the vaccine, providers were required, under the Provider Agreement, to “report required information to the relevant state, local, or territorial public health authority.” In New York State, that means recording that the vaccine was administered in either the Citywide Immunization Registry (“CIR”), if the vaccine was administered in New York City, or in the New York State Immunization Information System (“NYSIS”), if the vaccine was administered outside of New York City.

6. The CDC provided COVID-19 vaccine providers with the vaccines, vaccination record cards, and equipment to administer the vaccines free of charge. Under the Provider Agreement, COVID-19 vaccine providers could not charge patients for administration of the vaccine. COVID-19 providers could, however, seek reimbursement “from a program or plan that covers COVID-19 [v]accine administration fees for the vaccine recipient[.]” including from the COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured Program (the “Uninsured Program”). The Uninsured Program was administered by the Health Resources and Services Administration

(“HRSA”), another division of HHS.

7. In addition to administering and distributing vaccines, the CDC sought to control the spread of COVID-19 by imposing certain COVID-19 testing requirements. These requirements included testing for international travelers. In or about January 2021, the CDC announced that all air passengers traveling to the United States would have to provide either (i) a pre-departure negative COVID-19 test result, or (ii) proof of a recent positive COVID-19 test and a letter from a healthcare provider or public health official stating that the patient was cleared to travel.

8. As with COVID-19 vaccine administration, healthcare providers who administered COVID-19 tests could seek reimbursement from public or private health insurance plans for COVID-19 testing, including from the Uninsured Program.

9. Beginning in or about June 2021, the COVID-19 Delta variant was spreading rapidly through the United States. Its transmission peaked in or about early September 2021, with as many as 160,000 new COVID-19 infections occurring per day.

10. In or about August and September 2021, in response to the Delta wave, the President announced several COVID-19 vaccine and testing requirements. These included, among other things, that the following groups of people be vaccinated or, in certain cases, receive weekly negative tests: (i) all employees who treated Medicare and Medicaid patients in nursing homes, hospitals, home healthcare facilities, and other medical facilities; (ii) all executive branch employees; (iii) all federal contractors; and (iv) all private employers with 100 or more employees. Most of these requirements were set to take effect in or about January 2022. The President also encouraged, but did not require, those operating large public entertainment venues, such as sporting arenas, concert venues, and movie theaters, to require proof of vaccination or a negative

test.

11. In or about September 2021, also in response to the rise of the Delta variant, the President announced that the federal government would use the Defense Production Act to increase the production of at-home COVID-19 rapid tests and that the federal government had worked with retailers and pharmacies to decrease the cost of COVID-19 testing to consumers.

The COVID-19 Vaccination Card Fraud Scheme

12. From at least in or about June 2021, up to and including at least in or about October 2021, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, along with others, engaged in a scheme to fraudulently obstruct HHS and the CDC’s administration and distribution of COVID-19 vaccines. SIEGEL executed this scheme by selling forged vaccination record cards to individuals who had not, in fact, received a COVID-19 vaccination.

13. At the time of this scheme, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, was the Chief Operating Officer of a healthcare company (“Healthcare Company-1”) based in New York and claimed to be a nurse. Healthcare Company-1 provided, among other things, COVID-19 testing.

14. Throughout this time period, individuals interested in obtaining forged COVID-19 vaccination record cards (collectively, “scheme customers”) approached DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, to inquire about obtaining such cards. These conversations took place over WhatsApp, an encrypted messaging application, and email, as well as in person. For example, on or about July 12, 2021, a scheme customer (“Individual-1”) messaged SIEGEL over WhatsApp, and said, “My husband and I are moving to [a foreign city] and we’d both like a vaccine card for getting into the country. How legitimate is it?” SIEGEL responded that “[e]verything gets registered in the system.”

15. DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, would generally not proceed with individuals interested in obtaining a forged COVID-19 vaccination card unless they first provided the name of the person who referred them to her. After getting such a referral, SIEGEL instructed individuals interested in forged COVID-19 vaccination cards to complete certain patient information forms and email those forms to her at a particular email address with “vac” in the subject line.

16. DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, employed the referral system and use of code words such as “vac” to seek to conceal and disguise the nature of her fraudulent scheme. When a certain scheme customer (“Individual-2”) interested in purchasing a forged COVID-19 vaccination card for Individual-2’s son encouraged SIEGEL to be more direct in order to help others who were supposedly scared of the vaccine, SIEGEL said that she “[c]an’t be too open about it unfortunately.”

17. DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, usually charged approximately \$100 per fake shot, meaning that a forged vaccination card for a two-dose vaccine such as the Pfizer and Moderna vaccines would cost approximately \$200. SIEGEL usually required proof of payment from customers before supplying such a card.

18. After receiving proof of payment, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, provided the customer with a forged COVID-19 vaccination card. The forged cards often reflected vaccine doses supposedly given before the customer had contacted SIEGEL. For example, on or about July 26, 2021, a scheme customer (“Individual-3”) emailed SIEGEL requesting a “vaccine certificate.” SIEGEL provided Individual-3 with a forged COVID-19 vaccination card, which stated that Individual-3 had received the first dose of the Moderna vaccine on July 7, 2021—before Individual-3 had even contacted SIEGEL—and the second dose on

August 4, 2021.

19. DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, usually provided digital copies of forged COVID-19 vaccination cards, on which the individual’s information was usually typed. At times, SIEGEL provided physical COVID-19 vaccination cards. Scheme customers who did not receive physical cards often requested them. For example, on or about August 22, 2021, after SIEGEL sent a group of forged electronic COVID-19 vaccination record cards to a scheme customer (“Individual-4”), Individual-4 asked SIEGEL, “[W]hat about the original cards? I tried to make a copy and it doesn’t look real.” Then Individual-4 followed up shortly after and asked, “do you have cards for us? We are traveling in 2 weeks and feel the cards are important. You can send us blank.” SIEGEL told Individual-4 that she had “outsourced it to someone who agreed to take it off my hands,” and Individual-4 said, “the pdf’s u sent are not very helpful. airports etc . . . want to see the cards. That’s really what we paid for.”

20. Scheme customers who did not receive physical COVID-19 vaccination cards from DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, often ran into problems. One of these scheme customers (“Individual-5”) tried unsuccessfully to present electronic forged COVID-19 vaccination record cards while traveling. Individual-5 emailed SIEGEL on or about August 21, 2021, and said, “I told you what happened at the border, why don’t you believe me? What you did for us was detrimental to us. We are registered as having vaccines, but not the originals. We have to provide the originals to get out of quarantine. And we will not be able to travel without them. We must have them. You promised me the cards, that is why we went with you. I gave you \$800 cash and mailed you another \$200 for my son last week. That’s \$1000. My daughter and son need the originals to come home to [a foreign country (“Foreign Country-1”)] from [another foreign country (“Foreign Country-2”)]. We need the originals to get out of quarantine. Why do

you say that it's confirmed that no hard copies are needed. Did you try traveling to [Foreign Country-1] or [Foreign Country-2]?"

21. When DANIELLE SIEGEL, a/k/a "Danielle Cohen," the defendant, provided these forged COVID-19 vaccination cards to her scheme customers, she knew that the customers wanted to circumvent a variety of vaccine requirements, including those for international travel, employment, schooling, and entertainment, and SIEGEL intended to help them do so. For example:

a. On or about June 30, 2021, a scheme customer ("Individual-6") sent SIEGEL, the defendant, a WhatsApp message stating that Individual-6 needed "a vaccination card . . . asap" as Individual-6 was traveling the following week. SIEGEL responded that she could "help get [Individual-6] vaccinated in time." Individual-6 asked if SIEGEL could "backdate the vaccination date," and SIEGEL responded, "Let's talk tomorrow." The next day, SIEGEL met Individual-6 at Individual-6's apartment in New York, New York. Individual-6 paid SIEGEL in cash, and SIEGEL provided Individual-6 with a physical COVID-19 vaccination record card, even though Individual-6 had not been vaccinated.

b. On or about August 9, 2021, SIEGEL sent an email to one of her customers ("Individual-7"), acknowledging that she knew people wanted the forged COVID-19 vaccination record cards to continue working. Individual-7 had asked SIEGEL for a physical card, and SIEGEL responded, "I can't make any acceptions [*sic*] at this time because then I need to do for everyone and it's already taking too much time and people need them registered asap to not get fired from jobs and such."

c. In or about August 2021, at least three students ("Individual-8," "Individual-9," and "Individual-10") submitted electronic copies of typed COVID-19 vaccination

record cards that SIEGEL had forged to their New York-based college (“College-1”), in order to comply with College-1’s requirement that all students be vaccinated. Below are copies of the forged cards:

The image shows three identical copies of a "COVID-19 Vaccination Record Card" from the CDC. Each card contains a table with the following columns: Vaccine, Product Name/Manufacturer, Lot Number, Date, and Healthcare Professional or Clinic Site. The table is filled with handwritten information, including dates like 7/1/21 and 8/8/21, and lot numbers like 025J20A and 011J20A. The cards are marked as "FORGED" in the original document.

Vaccine	Product Name/Manufacturer	Lot Number	Date	Healthcare Professional or Clinic Site
1st Dose COVID-19	Moderna	025J20A	7/1/21	
2nd Dose COVID-19	Moderna	011J20A	8/8/21	

Individual-8, Individual-9, and Individual-10 were not vaccinated at the time they submitted the forged cards. College-1 did not accept the cards. The cards did not correspond to records for vaccines in the New York State vaccine database, and they contained lot numbers for expired vaccines. SIEGEL emailed College-1 on or about August 30, 2021, and said, “[a]ll our vaccine records are typed”; “[w]e refuse to participate in the NY system as it infringes on HIPAA rights of our patients”; and “[a]ccording to all paperwork we received with the vaccine, the expiration is Oct.” She then sent a follow-up email, stating, “I was informed that there is more information being requested from my patients. I would like a hard stopping point as to what is being asked or this will go on forever. My partner ([a Lieutenant Commander in the] us navy) is going to be brought in on this if it goes too far. I understand NY has some ridiculous illegal rules currently but this is taking up way too much time and frankly I don’t like my patients being bullied. Please let me know exactly what you still need and an assurance that this is it and my patients will be allowed back into school tomorrow.”

d. On or about August 25, 2021, a potential scheme customer (“Individual-11”) reached out to SIEGEL via WhatsApp to ask whether SIEGEL could help Individual-11 get a “recovery certificate,” reflecting that Individual-11 had supposedly recovered

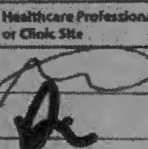
from COVID-19, “[o]r maybe better vaccination certificate or is that impossible ?” Individual-11 wanted, for example, to go to a “gym or restaurant,” and SIEGEL explained that a vaccination card is needed in New York City, but that a recovery certificate is accepted in Foreign Country-2. Individual-11 confirmed that they “need[ed] it for ny.” SIEGEL asked whether Individual-11 wanted “a card” and explained that the card would not be reflected in the New York vaccination database but that the card could be used in New York. Individual-11 then asked, “How do we go about getting vax certificate without getting it?” SIEGEL responded, “Lol. Send me an email.”

22. DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, also provided forged COVID-19 vaccination cards to assist individuals in circumventing certain federal requirements, including that healthcare workers be vaccinated. On or about August 15, 2021, an individual (“Individual-12”) emailed SIEGEL, asking for COVID-19 vaccination cards that were “HANDWRITTEN and done preferably for July 1st of first dose and July 22nd for second dose of Pfizer” for six individuals. Individual-12 explained that “[t]ime is of the essence, as we are heading to the school year and are healthcare workers facing the mandate.” SIEGEL responded, “I can’t do handwritten today because I’m traveling I can do the regular cards now if you want[.]” SIEGEL then sent four electronic cards, which are copied below:

COVID-19 Vaccination Record Card

Please keep this record card, which includes medical information about the vaccines you have received.
Por favor, guarde esta tarjeta de registro, que incluye información médica sobre las vacunas que ha recibido.

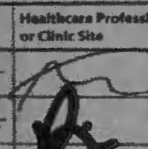
Last Name: [REDACTED] MI: [REDACTED]
Date of Birth: [REDACTED] (record or ID record number)

Vaccine	Product Name/Manufacturer Lot Number	Date	Healthcare Professional or Clinic Site
1 st Dose COVID-19	Pfizer EL1284	7/1/21 mm dd yy	
2 nd Dose COVID-19	Pfizer EK5730	7/20/21 mm dd yy	
Other		mm dd yy	
Other		mm dd yy	

COVID-19 Vaccination Record Card

Please keep this record card, which includes medical information about the vaccines you have received.
Por favor, guarde esta tarjeta de registro, que incluye información médica sobre las vacunas que ha recibido.

Last Name: [REDACTED] MI: [REDACTED]
Date of Birth: [REDACTED] (record or ID record number)

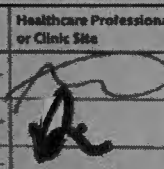
Vaccine	Product Name/Manufacturer Lot Number	Date	Healthcare Professional or Clinic Site
1 st Dose COVID-19	Pfizer EL1284	7/1/21 mm dd yy	
2 nd Dose COVID-19	Pfizer EK5730	7/20/21 mm dd yy	
Other		mm dd yy	
Other		mm dd yy	

COVID-19 Vaccination Record Card

Please keep this record card, which includes medical information about the vaccines you have received.
Por favor, guarde esta tarjeta de registro, que incluye información médica sobre las vacunas que ha recibido.

Last Name: [REDACTED] MI: [REDACTED]

Date of birth: [REDACTED] (Please enter month, day, and year)

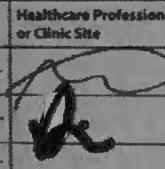
Vaccine	Product Name/Manufacturer Lot Number	Date	Healthcare Professional or Clinic Site
1 st Dose COVID-19	Pfizer EL1284	7/1/21 mm dd yy	
2 nd Dose COVID-19	Pfizer EK5730	7/20/21 mm dd yy	
Other		mm dd yy	
Other		mm dd yy	

COVID-19 Vaccination Record Card

Please keep this record card, which includes medical information about the vaccines you have received.
Por favor, guarde esta tarjeta de registro, que incluye información médica sobre las vacunas que ha recibido.

Last Name: [REDACTED] MI: [REDACTED]

Date of birth: [REDACTED] (Please enter month, day, and year)

Vaccine	Product Name/Manufacturer Lot Number	Date	Healthcare Professional or Clinic Site
1 st Dose COVID-19	Pfizer EL1284	7/1/21 mm dd yy	
2 nd Dose COVID-19	Pfizer EK5730	7/20/21 mm dd yy	
Other		mm dd yy	
Other		mm dd yy	

On or about August 25, 2021, Individual-12 followed up with SIEGEL, asking for handwritten and hard copies of the cards. Individual-12 said that “we are healthcare workers with a state and federal mandate. School is even sooner. Please provide the handwritten cards to us. We are running out of time.”

23. DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, provided many forged cards but was soon overwhelmed by demand. SIEGEL told one of her customers that she was “debating if [she] should just send out cards to have everyone covered and then register them when [she] can.” In late August 2021, SIEGEL “closed the program” and stopped accepting new customers. SIEGEL told an individual who later worked for Healthcare Company-1 (“Individual-13”) that she did this because “[p]eople messed up and informed [her] assistant and now [she] need[ed] to stop” providing the cards. SIEGEL, however, continued to provide some forged cards and to communicate about such cards through at least in or about October 2021.

24. DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, repeatedly expressed hostility toward the vaccines and government requirements. For example, SIEGEL sent a scheme customer (“Individual-14”) a video on or about December 4, 2021, which featured an image with the CDC logo and the words, “The ‘Vaccinated’ get and spread COVID more than the unvaxxed! That’s not a Vaccine!” In addition, in or about January 2022, SIEGEL shared a post on her

LinkedIn account, which stated, “Most aren’t vaxxing against COVID, most are vaxxing against unemployment, loss of travel, or other government restrictions . . . So what’s more dangerous: the virus or the government?”

25. During the course of the scheme, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, distributed at least 250 forged COVID-19 vaccination cards.

26. On or about February 7, 2022, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, was questioned by and lied to federal law enforcement agents about her involvement in the COVID-19 vaccination card fraud scheme, telling the agents, in sum and substance, that she had never sold any COVID-19 vaccination cards.

The COVID-19 Testing Fraud Scheme

27. From at least in or about January 2021, up to and including at least in or about February 2022, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, along with others, also engaged in a scheme to fraudulently obstruct HHS, CDC, and HRSA’s funding and regulation of COVID-19 tests. SIEGEL executed this scheme by selling fraudulent COVID-19 test results to individuals (also “scheme customers”) who had not, in fact, received such results, and indeed, had not been tested at all.

28. As part of this scheme, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, offered to provide fake “proof of recovery” from COVID-19 to her scheme customers. In practice, that meant SIEGEL would provide the scheme customer with a positive COVID-19 PCR test result, which was backdated months or weeks before the scheme customer’s request for a supposed test.

29. DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, intended the backdated positive PCR test results to assist scheme customers seeking, among other activities, to

travel internationally in violation of the CDC's air travel testing requirements. For example, on or about July 14, 2021, a scheme customer ("Individual-15") sent SIEGEL a voice memo via WhatsApp, in which Individual-15 said, in sum and substance, that Individual-15 wanted a "positive one"—meaning a positive COVID-19 test result—because Individual-15 and Individual-15's spouse were traveling to a particular Caribbean country and needed a COVID-19 test result to return to the United States. Individual-15 explained, in sum and substance, that if they could show they had recovered from COVID-19 in the last 90 days, it would "prevent a lot of headaches." Individual-15 said they needed the positive test to be dated "in late May because we're going in mid-August." At that time, the CDC required international air travelers to the United States to show proof of a negative COVID-19 test within the past three days or a positive COVID-19 test within the past 90 days, coupled with a letter from a healthcare provider or public health official that the person was cleared to travel. SIEGEL provided Individual-15 supposed results for two positive COVID-19 tests, which had supposedly been completed on or about May 26, 2021, over a month before Individual-15 contacted SIEGEL.

30. In addition to backdated and fraudulent positive PCR results, DANIELLE SIEGEL, a/k/a "Danielle Cohen," the defendant, offered to provide negative PCR test results to individuals who had not received a negative PCR test.

31. As DANIELLE SIEGEL, a/k/a "Danielle Cohen," the defendant, understood and intended, that scheme customers could use these tests for a variety of purposes, including to travel and to obtain medical procedures. For example, on or about May 24, 2021, a customer ("Individual-16") texted SIEGEL and asked, "How fast can I get results for pcr need to take an emergency flight?" SIEGEL responded, "The shortest . . . 4 hours once the lab gets it." SIEGEL asked when Individual-16 needed the test result, and Individual-16 said as soon as possible because

“Father is in [Foreign Country-2] in hospital in bad shape.” After getting the name, date of birth, address, and insurance card “of all being tested,” SIEGEL texted four fraudulent negative test results to Individual-16. The results said the specimen was collected on May 22, 2021, and the negative test was completed on May 23, 2021—before Individual-16 had reached out to SIEGEL. Flights on the evening of May 24 were booked, however, so the travelers got tickets for the next day. SIEGEL then sent four more fraudulent negative test results, which were dated May 24, 2021. None of the travelers was tested by SIEGEL.

32. In providing fraudulent COVID-19 test results, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, explained that she was using “real tests” that had been sent to a laboratory (“Laboratory-1”) by Healthcare Company-1. The test results from Laboratory-1 came in a PDF, which SIEGEL at times altered to fit a customer’s fraudulent needs by, for example, changing the name of the patient on the PDF. In other instances, SIEGEL simply sent Laboratory-1 a COVID-19 test, which purported to be a sample from the customer, but was not, and indeed, had not been obtained from anyone.

33. To help execute the scheme, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, instructed Individual-13, who worked for Healthcare Company-1, to submit fraudulent tests to Laboratory-1. On or about November 28, 2021, SIEGEL, over voice memos and messages on WhatsApp, explained to Individual-13 how to create fraudulent positive and negative PCR results using materials and control samples provided by Laboratory-1 to Healthcare Company-1. As to the positive test, SIEGEL instructed Individual-13 to “us[e] one of the red sticks from the rapid kits” and to “just put that into the tube instead of you know obviously swabbing with it.” For the negative tests, SIEGEL told Individual-13 that it was “[a]s if you just swabbed them, but just you don’t even have to put the stick in. Just take those orange tubes. Put the name and date of

birth on each. Write up the rec sheet. And send it in as if it was swabbed. It's fine." Individual-13 followed SIEGEL's instructions and did not swab any of the people supposedly being tested. Instead, Individual-13 sent one test that was intended to have a positive result and two tests that were intended to have negative results to Laboratory-1.

34. DANIELLE SIEGEL, a/k/a "Danielle Cohen," the defendant, usually charged scheme customers approximately \$100 per fraudulent COVID-19 test. SIEGEL, through Healthcare Company-1, also at times sought reimbursement for these tests from the Uninsured Program and/or private health insurance plans. For example:

a. On or about July 4, 2021, a potential scheme customer ("Individual-17") messaged SIEGEL and asked whether she knew "anyone with covid they can take a pcr test in my daughters name to give her a positive test[?] She had covid already." Individual-17 wanted her daughter to use the result to travel to Foreign Country-2. SIEGEL responded, "Oh . . . that's easy . . . I can do that. Send me her name dob address and insurance card. It's 100 and il have it for you tomorrow." Individual-17 said, "No I want her to be in the system," and SIEGEL assured her, "It will be." Individual-17 reiterated, "I want a real test to go in," and SIEGEL said, "It will." On or about July 5, 2021, Individual-17 provided their daughter's insurance information from a particular insurance company ("Insurance Company-1"). On that date, SIEGEL submitted a test for Individual-17's daughter to Laboratory-1, without swabbing the daughter. Insurance Company-1 paid approximately \$79.01 to cover the test. On or about July 11, 2021, SIEGEL sent Individual-17 a fraudulent positive PCR test result for the daughter, dated March 18, 2021, approximately four months before Individual-17 contacted SIEGEL.

b. On or about August 22, 2021, Individual-13 sent SIEGEL a WhatsApp message, stating that Individual-13 needed a negative COVID-19 test result before a surgery.

SIEGEL said she had Individual-13 “covered.” SIEGEL never administered a pre-surgery COVID-19 test on Individual-13, but she submitted a test for Individual-13 to Laboratory-1. Laboratory-1 ran the test on or about August 23, 2021, and SIEGEL provided those negative test results to Individual-13. The Uninsured Program paid approximately \$79.01 for the test.

35. During the course of the scheme, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, provided at least 40 fraudulent COVID-19 test results.

STATUTORY ALLEGATIONS

COUNT ONE **(Forgery of Government Writings)**

The Grand Jury charges:

36. The allegations contained in paragraphs 1 through 35 of this Indictment are repeated and realleged as if fully set forth herein.

37. From at least in or about June 2021, up to and including at least in or about October 2021, in the Southern District of New York and elsewhere, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, falsely made, altered, forged, and counterfeited a bond, bid, proposal, contract, guarantee, security, official bond, public record, affidavit, and other writing, to wit, COVID-19 vaccination record cards, for the purpose of defrauding the United States.

(Title 18, United States Code, Sections 494 and 2.)

COUNT TWO **(Fraud in Connection with Identification Documents)**

The Grand Jury further charges:

38. The allegations contained in paragraphs 1 through 35 of this Indictment are repeated and realleged as if fully set forth herein.

39. From at least in or about June 2021, up to and including at least in or about October

2021, in the Southern District of New York and elsewhere, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, knowingly transferred, possessed, and used, in and affecting interstate and foreign commerce, without lawful authority, a means of identification of another person, with the intent to commit, and to aid and abet, and in connection with, an unlawful activity that constitutes a violation of federal law, and that constitutes a felony under an applicable State and local law, to wit, forgery in the second degree in violation of New York Penal Law § 170.10, and as a result of the offense, the defendant and another individual committing the offense, obtained a thing of value aggregating \$1,000 and more during a one-year period, to wit, SIEGEL transferred, possessed, and used the names and dates of birth of individuals purportedly receiving the COVID-19 vaccination in forging COVID-19 vaccination record cards, for which SIEGEL obtained over \$1,000 in a one-year period.

(Title 18, United States Code, Sections 1028(a)(7), 1028(b)(1)(D), and 2.)

COUNT THREE
(False Statements)

The Grand Jury further charges:

40. The allegations contained in paragraphs 1 through 35 of this Indictment are repeated and realleged as if fully set forth herein.

41. On or about February 7, 2022, in the Southern District of New York and elsewhere, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, in a matter within the jurisdiction of the executive branch of the Government of the United States, knowingly and willfully made a materially false, fictitious, and fraudulent statement and representation, to wit, during an interview with a Special Agent from the Federal Bureau of Investigation, SIEGEL falsely stated, in sum and substance, that she had never sold any COVID-19 vaccination record cards.

(Title 18, United States Code, Section 1001(a)(2).)

COUNT FOUR
(Health Care Fraud)

The Grand Jury further charges:

42. The allegations contained in paragraphs 1 through 35 of this Indictment are repeated and realleged as if fully set forth herein.

43. From at least in or about January 2021, up to and including at least in or about February 2022, in the Southern District of New York and elsewhere, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, knowingly and willfully executed, and attempted to execute, a scheme and artifice to defraud a health care benefit program, and to obtain moneys and other property owned by, and under the custody and control of, such a health care benefit program, by means of false and fraudulent pretenses, representations, and promises, to wit, SIEGEL engaged in a scheme to submit fraudulent COVID-19 tests to HRSA’s Uninsured Program and private health insurance companies to obtain money.

(Title 18, United States Code, Sections 1347 and 2.)

FORFEITURE ALLEGATIONS

44. As a result of committing the offense alleged in Count Two of this Indictment, DANIELLE SIEGEL, a/k/a “Danielle Cohen,” the defendant, shall forfeit to the United States, pursuant to Title 18, United States Code, Sections 982(a)(2)(B) and 1028(b), any and all property constituting, or derived from, proceeds obtained directly or indirectly as a result of said offense and any and all personal property used or intended to be used to commit said offense, including but not limited to a sum of money in United States currency representing the amount of proceeds traceable to the commission of said offense.

45. As a result of committing the offense charged in Count Four of this Indictment, DANIELLE SIEGEL, a/k/a "Danielle Cohen," the defendant, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 982(a)(7), any and all property, real or personal, that constitutes or is derived, directly or indirectly, from gross proceeds traceable to the commission of said offense, including but not limited to a sum of money in United States currency representing the amount of proceeds traceable to the commission of said offense.

Substitute Assets Provision

46. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p) and Title 28, United States Code, Section 2461(c), to seek forfeiture of any other property of the defendant up to the value of the above forfeitable property.

(Title 18, United States Code, Sections 982, 1028;
Title 21, United States Code, Section 853; and
Title 28, United States Code, Section 2461.)

True Bill ✓ *[Signature]*
FOREPERSON
4/17/23
No Wheel-arts ✓
Arrest warrant
4/19/23

[Signature]
DAMIAN WILLIAMS
United States Attorney

Willis ✓
18
[Signature]